

BHARATHIAR UNIVERSITY,COIMBATORE-641 046

M.Com – CA (Computer Applications)

(For the students admitted during the academic year 2016-2017 and onwards)

SCHEME OF EXAMINATIONS : CBCS Pattern

Study Components	Course Title	Ins. hrs / week	Examinations				Credits
			Dur.Hrs	CIA	Marks	Total	
Semester I							
	Managerial Economics	6	3	25	75	100	4
	Marketing Management	7	3	25	75	100	4
	Database Management System	6	3	25	75	100	4
	Computer Applications: MS Office & Oracle -Practical-I	6	3	40	60	100	4
	Elective-I :	5	3	25	75	100	4
Semester-II							
	Corporate Accounting	5	3	25	75	100	4
	Human Resource Management	5	3	25	75	100	4
	Business Research Methods	5	3	25	75	100	4
	Object Oriented Programming with C++	5	3	25	75	100	4
	Computer Applications: Tally & C++ -Practical-II	6	3	40	60	100	4
	Elective-II :	4	3	25	75	100	4
Semester-III							
	Cost and Management Accounting	7	3	25	75	100	4
	Visual Basic	6	3	25	75	100	4
	Financial Management	6	3	25	75	100	4
	Computer Applications: Visual Basic,VB Script - Practical-III	6	3	40	60	100	4
	Institutional Training (Report 40 marks and Viva 10 mks.)	-	-	50	-	50	2
	Elective-III :	5	3	25	75	100	4
Semester-IV							
	Investment Management	6	3	25	75	100	4
	Direct Taxes	5	3	25	75	100	4
	Java Programming and HTML	5	3	25	75	100	4
	Project Work & Viva-Voce (Project-160 & Viva-40) (OR) In lieu of Project work, the following two papers may be opted.	10	3	-	-	200	8
	1. Principles and Practice of Insurance	5	3	25	75	(100)	(4)
	2. Industrial Law	5	3	25	75	(100)	(4)
	Elective-IV	4	3	25	75	100	4
TOTAL		-	-	-	-	2250	90

Electives: List of Group of Elective Papers : (Colleges can choose any one of the Group Papers as Electives) :

1. GROUP-A

1. Principles and Practice of Marketing Services
2. Marketing of Financial Services
3. Marketing of Health Services
4. Travel and Hospitality Services

2. GROUP-B

1. Financial Markets and Institutions
2. Indian Stock Exchanges
3. Futures and Options
4. Fundamental and Technical Analysis

3. GROUP-C

1. Principles of International Trade
2. Export and Import Procedure
3. Institutions Facilitating International Trade
4. India's International Trade

* In the core subjects, Number of Papers both theory and practical are included wherever applicable. Existing number of papers to be offered. However, the total credit and marks for core subjects remains the same as stated above.

@ Includes 25 / 40% continuous internal assessment marks for theory and practical papers respectively.

III Semester :

1. Industrial / Institutional Training is to be made compulsory. The Student should take it up during the II Semester holidays and submit a report in the III Semester.
2. It carries 50 marks with 2 credits. Breakup for 50 marks (Only Internals)
Report 40 marks, Viva-voce 10 marks (Department level under the chairmanship of HOD)
3. Institution to be visited :
Banks, Insurance Companies, trading, manufacturing and service organizations, auditor office and other financial institutions.
4. Duration of the visit : minimum of 21 days
5. Marks for the industrial training out of 50 should be sent to the University alongwith the III Semester Internal marks.

IV Semester :

1. Project Work and Viva-voce examination will be optional for the colleges. They can either opt for project or 2 theory papers in the IV semester which are given as below:

1. Principles and Practice of Insurance 2. Industrial Law

- a. If Project is opted by the college 200 marks with 8 credits will be awarded. The break-up of marks will be as follows: Project Work 160 mks.(80%) – Viva -40 mks.(20%)

External Examiners will be appointed by the University for conducting the viva-voce exam along with the concerned internal examiner.

Monthly review of the project work has to be conducted by the guide along with the head of the department for a systematic progress of the work.

- b. If the theory papers are opted instead of project work, the marks and credits will be given as other core papers i.e., CIA – 25 marks and semester exam-75 marks.

Note : The following papers are revised and for the remaining papers existing syllabi be followed.

SEMESTER I

PAPER II - MARKETING MANAGEMENT

Unit-I

Definition and Meaning of marketing and Marketing Management-Scope of Marketing Management-Nature and Importance of Marketing Management- Problems of Marketing Management - Difference between Sales Management and Marketing Management - Functions of Marketing Management – Principles of Marketing Management - Marketing Organisation Structure.

Unit-II

Product Development – New Product Planning and Development – Steps in New Product Development – Management of Product Life Cycle – Product Line and Product Mix Strategies – Pricing – Objectives of Pricing Decisions – Factors influencing Pricing Decisions – Process of Price determination – Kinds of Pricing.

Unit-III

Channels of Distribution – Meaning - Basic channels of distribution - Selection of a suitable channel - Factors Influencing Selection of a channel-middlemen in distribution-Kinds – Functions - Elimination of Middlemen - Arguments in favour of and against.

Unit-IV

Sales promotion-meaning and definition-objectives and importance of sales promotion-causes for sales promotion activities-types of sales promotion programmes-salesmanship and personal selling-steps in selling-essentials of salesmanship-importance of salesmanship-qualities of a good salesman.

Unit-V

Meaning and Definition of Advertising - Advertising and Publicity - Objectives of Advertising – Functions - Advantages of Advertising - Advertisement copy - Qualities of a good copy - Elements of a Advertising copy - Objections against Advertisement copy - Media of Advertisement - Factors governing the selection of the Media-Advertising Agencies - Meaning and Definition - Benefits or Services of an Advertising Agency Recent trends in Marketing – e – Marketing, Green Marketing – retailing – Features – Merits and demerits.

Books for Reference

1. Marketing Management : C.B.Mamoria and Joshi
2. Marketing management : Dr.C.B. Gupta
3. Marketing Management : Philip Kotler
4. Modern Marketing : R.S.N.Pillai & Bagavathi
5. Fundamentals of Marketing : William J.Stanton

PAPER IV : Computer Applications Practicals I – MS Office and Oracle

M.S.OFFICE

1. Type a document (like-Speech of a chairman in AGM, Budget speech of finance minister) and perform the following:

- Right align and bold face
- Center align and italics
- Justify and center alignment
- Also insert footnote and end note for the same.
- Change a paragraph into two column paragraph
- Insert page number at the bottom
- Insert date, time and heading in the header section.

2. Using mail merge, send an invitation /notice (by creating the invitation/notice) for the following situation (at least 5 addresses to be entered)

(Any one of the following)

- a) For opening a new branch
- b) Inauguration of ATM
- c) Informing about new scheme or offer

3. Preparation of Table using MS word – Sales Analysis for a period of five years for three products

4. Using EXCEL prepare a table for (any one of the following)

- a) Employees payroll
- b) Sales data
- c) Students marks and perform the following functions
(Total, Average, Percentage, conditional sum and show the results in chart)

5. Prepare an Excel sheet and apply the following statistical functions to analyze the data

(Any one of the following)

- a) Mean, Median, Mode
- b) Standard Deviation
- c) Time Series
- d) Capital Budgeting Techniques
- e) Depreciation Technique
- f) Ratios
- g) Break even Analysis
- i) Pay Bank Period
- ii) NPV
- iii) ARR

6. Prepare a questionnaire for a research problem by using MS WORD – use word art, reference, borders and shading and insert a table relevant to your research problem.

7. Prepare a PowerPoint presentation for (any one of the following)

- a) Product Advertisement
- b) Company Advertisement
- c) Annual General Meeting (Minimum 5 slides)
- Break Even Analysis
- Sales Projections

Requirements

1. Using Hyperlink to all slides
 2. Different animation effect for text and pictures
 3. Fully automatic – timing – 2 minutes
8. Using Access prepare a table for (any one of the following)
- a) Pay Roll
 - b) Student record
 - c) Sales data
 - d) Address database of customers –

Requirements

(By using Design view/ Wizard view)

1. One of the fields should be Primary Key
2. Apply sort option to display records (at least three different method of sorting)
3. Generate reports by using different queries.

DBMS

9) Create a table - use name **Software** with the fields and insert the values:

Field name	Field type	Field size
Programmer name	character	15
Title	character	20
Language used	character	15
Software cost	number	10 with 2 decimal places
Development cost	number	10
Software sold	number	3

Queries:

- a) Display the details of software developed by “PRAKASH”.
- b) Display the details of the packages whose software cost exceeds “2000”.
- c) Display the details of the software that are developed in “C++”.
- d) What is the price of costliest software developed in “C”.
- e) Display the details of the programmer whose language used is same as “Suresh”.

10) Create a table **Company** with the following fields and inserts the values:

Field name	Field type	Field size
Company name	character	15
Proprietor	character	15
Address	character	25
Supplier name	character	15
No of employees	number	4
GP percent	number	6 with 2 decimal places

Queries:

- a) Display all the records of the company which are in the ascending order of GP percent
- b) Display the name of the company whose supplier name is "Telco".
- c) Display the details of the company whose GP percent is greater than 20 and order by GP percent
- d) Display the detail of the company having the employee ranging from 300 to 1000
- e) Display the name of the company whose supplier is same as like Tata's.

10) Create a table named **Employee** with the following fields and insert the values:

Field name	Field type	Field size
Employee Name	character	15
Employee Code	number	6
Address	character	25
Designation	character	15
Grade	character	1
Date of Joining	Date	-
Salary	number	10 with 2 decimal places

Queries:

- a) Display name of the employees whose salary is greater than "10,000".
- b) Display the details of employees in ascending order according to Employee Code
- c) Display the total salary of the employees whose grade is "A".
- d) Display the details of the employee earning the highest salary.
- e) Display the names of the employees who earn more than "Ravi"

11) Create a table named **Student** with the following fields and insert the values:

Field name	Field type	Field size
Student Name	character	15
Gender	character	6
Roll No.	character	10
Department Name	character	15
Address	character	25
Percentage	number	4 with 2 decimal places

Queries:

- a) Calculate the average percentage of the students.
- b) Display the names of the students whose percentage is greater than 80
- c) Display the details of the student who got the highest percentage.
- d) Display the details of the students whose percentage is between 50 and 70.
- e) Display the details of the students whose percentage is greater than the percentage of Roll No = 12CA01

12) Create the table PRODUCT with the following fields and insert the values:

Field name	Field type	Field size
Product no	number	6
Product name	character	15
Unit of measure	character	15
Quantity	number	6with 2 decimal places
Total amount	number	8 with 2 decimal places

Queries:

- Using update statements calculate the total amount and then select the record.
- Select the records whose unit of measure is “Kg”
- Select the records whose quantity is greater than 10 and less than or equal to 20
- Calculate the entire total amount by using sum operation
- Calculate the number of records whose unit price is greater than 50 with count operation

13. Create the table PAYROLL with the following fields and insert the values:

Field name	Field type	Field size
Employee no	number	8
Employee name	character	8
Department	character	10
Basic pay	number	8 with 2 decimal places
HRA	number	6 with 2 decimal places
DA	number	6 with 2 decimal places
PF	number	6 with 2 decimal places
Net pay	number	8 with 2 decimal places

Queries:

- Up date the records to calculate the net pay.
- Arrange the records of employees in ascending order of their net pay
- Display the details of the employees whose department is: sales”
- Select the details of employees whose HRA \geq 1000 and DA \leq 900
- Select the records in descending order

SEMESTER II

PAPER VI - HUMAN RESOURCE MANAGEMENT

UNIT – I

Meaning – Importance – Evaluation – Objectives – Scope -Hawthorn Studies – Its implications – recognition of Participation –Organization structure.

UNIT – II

Human resource planning – Job analysis – Role analysis – Selection and Recruitment – Testing – Interview – Placement training – Promotion - Performance appraisal. Job evaluation and merit rating – Job satisfaction and morale theories of motivation – Maslow's, X and Y Theory and Vroom Theory.

UNIT – III

Human behaviour process – Perception learning – Motivational and personality development – definition of learning – Learning theories – Concept – The meaning of human motivation – Comprehensive stages – Main determinants of personality – Theories of personality – Group dynamics and Internal Organization.

UNIT – IV

Discipline – Meaning - Causes of Indiscipline – Acts of Indiscipline – Procedure for Disciplinary Action – Grievance – Meaning – Characteristics of Grievances – Causes of Grievance – Methods of knowing Grievance – Grievance Redressal Procedure.

UNIT – V

Organization conflict – conflict in organizational behaviors – Individual aspect of conflict – Organizational conflict – Management of conflict – Leadership – Leadership theories.

BOOKS FOR REFERENCE:

- | | |
|---|--------------------|
| 1. Management of Human Resources | : P.C.Dinuvedi |
| 2. Organizational behaviours | : Fred Luthans |
| 3 Human behaviours at work | : Keith Darvis |
| 4. Personal Management & Industrial Relations | : P.X. Tirupathi |
| 5. Human Resource Management | : Dr. L. M. Prasad |
| 6. Human Resource Management | : Dr. C.B. Gupta |
| 7. Human Resource Management | : P. Subba Rao |
| 8. Organizational Behavior | : Dr.L.M. Prased |
| 9. Human Resource Management | : Dr.P.C.Tripathi |

PAPER VII - BUSINESS RESEARCH METHODS

UNIT – I

Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities of good researcher – Types of research – Research process – Identification, Selection and formulation of research problems – Hypothesis – Research design.

UNIT – II

Sampling – Methods and techniques – Sample size – Sampling error – Field work and data collection. Tools of data collection – Interview schedule- Questionnaire – Observation, interview and mailed questionnaire – pilot study and final collection of data.

UNIT – III

Measurement and scaling techniques – Processing and analysis of data – Editing and coding – Transcription and Tabulation – Statistical tools used in research – Interpretations and report writing – Types and contents and style of reports – Steps in drafting reports.

UNIT – IV

Measures of Central tendency – Standard deviation – Correlation – simple, partial and multiple correlation –Auto correlation – Regression models – OLS ordinary least square methods – Multiple regression.

UNIT – V

Test of significance – ‘t’ Test - large sample and ‘F’ Test, test of significance for attributes, analysis of variants – Business forecasting – Exponential smoothing – Chi-square test.

Note : The question paper shall cover 60 % theory and 40 % problem

BOOKS FOR REFERENCE:

1. Emory : Business Research Methods
2. Rummel & Ballaine : Business Research Methods
3. S.P. Gupta : Statistical Methods
4. Kothari : Research Methodology.

SEMESTER III

PAPER IX: COST AND MANAGEMENT ACCOUNTING

UNIT-I

Cost Accounting – Meaning – Definition – Difference between Financial and Cost Accounting – Importance of Cost Accounting – Relationship between Cost and management Accounting – Methods of Costing – Elements of Cost – Cost Concepts – preparation of Cost Sheet – Material Control – Fixation of Stock levels – E.O.Q.- Pricing of material issues – inventory Control.

UNIT-II

Labour Cost – Methods of Wage payment – Incentive Systems – idle time – over-time – labour Turnover – Causes of Labour Turnover – overheads – allocation and absorption of overheads.

UNIT-III

Nature and Scope of Management accounting – Meaning – Objectives – Importance – limitations – Financial Statement Analysis – Ratio Analysis – Uses and limitations of Ratios.

UNIT-IV

Funds Flow and Cash Flow statements, Working Capital Management.

UNIT-V

Cost – Volume – Profit Analysis – marginal costing – Break Even Analysis – Managerial application of Marginal Costing – significance – limitations – Budgeting and Budgetary Control – Preparation of Budgets – Material Procurement – Production – Sales – Flexible and Cash budgets.

Note : Distribution of marks for Theory and Problems shall be 40% and 60% respectively.

Reference Books :

1. Jain and Narang – Cost Accounting.
2. R.S.N.Pillai and Bagavathy – Cost Accounting.
3. Jain and Narang – Cost and Management Accounting.
4. Sharma and Shashi K.Gupta – Management Accounting.
5. S.N.Maheswari – Management Accounting.

PAPER XI: FINANCIAL MANAGEMENT

UNIT – I

Financial Management - Meaning, Nature, scope and objectives – Role and functions of Financial Management – Financial decisions – relationship between Risk and Return – Sources of finance – Short-term and Long-term finance.

UNIT – II

Cost of Capital - Meaning and importance – Cost of Debt, Preference, Equity and Retained Earnings – Weighted Average Cost of capital – Capital budgeting – Techniques – ROI, Payback period and Discounted cash flow.

UNIT – III

Leverages - Financial Leverage – Operating leverage – EBIT and EPS analysis – Theories of Capital Structure – Net income approach – Net operating income Approach. MM Hypothesis – Determinants of capital structure- Capitalisation – Over and Under Capitalisation- Merits and Demerits.

UNIT – IV

Dividend Theories: Walter's model – Gordon and MM's models – Dividend policy - Forms of Dividend – Determinants of dividend policy.

UNIT – V

Working Capital Management – Cash Management – Receivables Management – Inventory Management – Determinants and Computation of Working Capital.

Note: Question paper shall cover 60% Theory and 40% Problems

Books for Reference:

1. Financial Management - Prasanna Chandra
2. Financial Management - I.M.Pandey
3. Financial Management - Khan & Jain
4. Financial Management - S.N.Maheswari
5. Principles of Managerial Finance - L.J.Gitman and Dr.M.Manickam
6. Financial Management - Sharma and Shashi K.Gupta

SEMESTER IV PAPER XIV - INVESTMENT MANAGEMENT

UNIT – I

Nature, Meaning and scope of Investment – Importance of Investment – Factors influencing Investment – Investment media – Features of investment Programme – Investment Process – Development of Financial system in India.

UNIT – II

Capital Market – New issue Market and stock exchange in India – B.S.E – N.S.E – OTCEI – Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines.

UNIT – III

Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis.

UNIT – IV

Investment Alternatives – Investment in Equity Shares, Preference shares, Bonds, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – National Savings Scheme – LIC.

UNIT – V

Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Portfolio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and Problems Capital Assets Pricing Models (CAPM)

Note: The question paper shall cover 100% Theory.

Books for Reference:

- | | | |
|--------------------------|---|------------------------|
| 1. Investment Management | - | Francis Cherunlillum |
| 2. Investment Management | - | Khan and Jain |
| 3. Investment Management | - | Preeti Singh |
| 4. Investment Management | - | V.K.Balla |
| 5. Investment Management | - | V.Gangadha Ramesh Babu |

PAPER XV - DIRECT TAXES

UNIT – I

Income Tax Act – Definition – Income – Agricultural Income – Assessee – Previous year – Assessment year – Residential status – Scope of Total Income – Capital and Revenue – Receipts and Expenditure – Exempted Incomes.

UNIT – II

Computation of Income from Salaries and Income from House property.

UNIT – III

Computation of Profits and Gains of Business or profession – Calculation of Capital gain.

UNIT – IV

Computation of Income from other sources – Set-Off and Carry Forward of Losses - Deduction from Gross Total Income – Assessment of Individuals.

UNIT – V

Income Tax Authorities – Procedure for Assessment – Collection of Tax , Procedures of e – Filing

Note: Question paper shall cover 40% Theory and 60% Problems.

Books for Reference:

- | | | |
|------------------------------|---|-------------------|
| 1. Direct Taxes | - | B.B. Lal |
| 2. Income Tax Law & Practice | - | Gaur & Narang |
| 3. Income Tax Law & Practice | - | Dr.H.C.Mehorotra |
| 4. Tax Laws | - | Dingar Pagare |
| 5. Income Tax | - | Bhagavathi Prasad |